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Summit Polymers, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11

DPH HOLDINGS CORP., et al.,

Case No. 05-44481 (RDD)

Reorganized Debtors.

(Jointly Administered)

SUMMIT POLYMERS INC.'S RESPONSE TO REORGANIZED
DEBTORS' FORTY-FOURTH OMNIBUS CLAIMS OBJECTION

Summit Polymers Inc. ("Summit"), by and through its undersigned counsel, hereby files its Response to Reorganized Debtors' Forty-Fourth Omnibus Claims Objection (the "Objection") and in support thereof, alleges as follows:

1. On or about October 8, 2005, Delphi Corporation and certain of its affiliates (collectively, "Debtors"), predecessors of Reorganized Debtors, filed voluntary petitions in bankruptcy in this Court under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On or about July 30, 2009, this Court entered an order approving Debtors' First Amended Joint Plan of Reorganization, as modified (the "Modified Plan"), [*Docket No. 18707*].

3. On or about October 6, 2009, among other things, Debtors substantially consummated the Modified Plan and the Effective Date (as defined in the Modified Plan) occurred.

4. On or about February 3, 2010, Reorganized Debtors filed the Objection, seeking, among other things, entry of an order pursuant to § 502(d) of the Bankruptcy Code and Bankruptcy Rule 3007, to preserve their objections to certain "Preference-Related Scheduled Liabilities" set forth on Exhibit J to the Objection. Reorganized Debtors allege that the scheduled liabilities are held by claimants who are defendants in avoidance actions arising under §§ 542-545, 547-550 or 553 of the Bankruptcy Code and as such, the scheduled liabilities are "potentially" subject to disallowance pursuant to § 502(d) of the Bankruptcy Code.

5. Summit's claim is scheduled on Exhibit J as an unsecured claim in the amount of \$278,111.11 (the "Claim"). Exhibit J also states that Summit is a defendant in an action filed on April 12, 2006 by Delphi Automotive Systems LLC.

6. Summit is not a defendant in an avoidance action under §§ 542-545, 547-550 or 553 of the Bankruptcy Code.

7. Summit has never been served a summons or complaint filed by Delphi Automotive Systems LLC, and there is no case naming Summit as a defendant on the electronic filing system in the Southern District of New York.

8. Other than the general allegation and reference to § 502(d) set forth in the Objection, the Reorganized Debtors provide no specific allegations to support the Objection or as a basis for disallowance of the Claim.

9. Reorganized Debtors' unsubstantiated and general allegations are insufficient to provide any basis for determination that the Claim is subject to disallowance or preservation of their objection as alleged by Reorganized Debtors.

10. On the basis of the foregoing, Summit is not properly listed on Exhibit J of the Objection and the Claim is not subject to disallowance under § 502(d) of the Bankruptcy Code.

11. The basis for the Claim is goods sold to the Debtors, and documentation supporting the Claim is attached as Exhibit A.

12. Undersigned counsel has authority to settle, reconcile or otherwise resolve the Objection and the Claim. All replies to this Response shall be delivered to the undersigned counsel.

WHEREFORE, for the foregoing reasons, Summit respectfully requests that this Court enter an Order:

A. Overruling the Objection and denying Reorganized Debtors' request to disallow the Claim; and

B. Granting such other relief as this Court deems just and proper.

DATED: March 10, 2010
Grand Rapids, Michigan

Respectfully submitted

VARNUM LLP
Attorneys for Summit Polymers, Inc.

By: /s/ Mary Kay Shaver

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